

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
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In re:	:	Chapter 11 Case No. 05-44481 (RDD) Jointly Administered
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DELPHI CORP., et. al.,	:	
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	:	
Debtors.	:	
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	:	
	X	

**SECOND SUPPLEMENTAL DECLARATION OF BROCK E. PLUMB IN
SUPPORT OF APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a)
AND 1107(b) AUTHORIZING EMPLOYMENT AND RETENTION OF
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND
ACCOUNTANTS TO DEBTORS NUNC PRO TUNC TO OCTOBER 8, 2005**


**Brock E. Plumb states under penalty of perjury that the following is
true and correct:**

1. I am a partner in the firm of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243-1895. I submit this Second Supplemental Declaration (the “Second Supplemental Declaration”) based upon inquiries made by me or on my behalf in support of the Application for Order Under 11 U.S.C. §§ 327(a), 328 (a) and 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants To Debtors, nunc pro tunc to October 8, 2005 (the “Retention Application”). This Second Supplemental Declaration provides additional information with respect to matters set forth in my Affidavit dated November 9, 2005 (the “Plumb Affidavit”). Capitalized terms used herein are as defined in the Retention Application unless otherwise specified.

2. During the course of the Debtors' bankruptcy cases, Mr. Robert Steiner, a partner of Deloitte & Touche, has acted as the special review partner with respect to the audit services being provided by Deloitte & Touche for the Debtors. As of June 2, 2006, Mr. Steiner retired from Deloitte & Touche. However, to maintain continuity, Mr. Steiner will become an independent contractor to Deloitte & Touche in order to provide certain services in respect of the audit of the Debtors. During this period of time, Mr. Steiner is not anticipated to provide any other professional services to Deloitte & Touche or any other entity or individual.

3. Paragraph 6(d) of the Plumb Affidavit provided information regarding Deloitte & Touche's and/or its affiliates' connections to certain law firms providing services to parties in interest in the Debtors' bankruptcy cases. Deloitte & Touche hereby supplements such disclosure as follows:

Deloitte & Touche or its affiliates have provided, may currently provide and may in the future provide services to White & Case LLP, counsel to a significant equity security holder of the Debtors, and Fried, Frank, Harris, Shriver & Jacobson LLP, proposed counsel to the official committee of equity security holders of the Debtors, in matters unrelated to these chapter 11 cases, and such firms, may, or in certain cases, have provided, or currently are providing and may in the future provide legal services to Deloitte & Touche or its affiliates, in each case, in matters unrelated to these chapter 11 cases.

Dated: June <u>6</u> , 2006	By:  Brock E. Plumb
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